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CERTIFICATION OF MAILING OR TRANSMISSION

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to the Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 or facsimile transmitted to the U.S. Patent and Trademark Office on the date shown below.

Signature

Jan. 16, 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applic. No.

10/601,542

Confirmation No: 7818

Applicant

Christian R. Noe, et al.

Filed

June 23, 2003

Title

Enantiomerically Pure Basic Arylcycloalkylhydroxycarboxylic

Esters, Processes for Their Preparation and Their Use In

Medicaments

Art Unit

1617

Examiner

San-Ming Hui

Docket No.

WEB-7765 D

Customer No.

24131

RESPONSE

Hon. Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Responsive to the Office action dated December 11, 2006 kindly consider the following remarks:

Remarks/Arguments begin on page 2 of this paper.